1953-54

File No. ARE 90

1002 ✓
Rev (CT)
at 28/2/57

E.R. Slip No. 66 RH x Be

DEPARTMENT

BRANCH

57

Subject:—

Audit Report
Period ended 30-9-1953

P.D.A. of Dy. C.E.P.

Dharwar

30-9-53

B/1613

B/1613 Def 11/12/57

B Class

Karnatak

P.27
E

File No. ARE 90

Std. Sectt. Slip 24-A

2004—5,00,000—9-52—K2*
G.R., G.D., No. 2408, dated 22-6-22.]

Std. Sectt. 78 e.

Correspondence

DOCKET SHEET

Subject :— Audit report on the P.D.A of the Dy. C.E.P. Dharwar for the half ye ended 30-9-1953

File No. ARE 9053/50614

Rehabilitation **DEPT.**

BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

Report on the audit of the Personal Deposit Account of the Dy. Custodian of Evacuee Property, Dharwar for the half year ended 30-9-1953.

Reply to be addressed to the "THE EXAMINER, OUTSIDE DEPARTMENT." No.OA/Corr
Branch Office of the Accountant General, Bombay,
Universal Insurance Building, 4th Floor,
Sir P. M. Road, BOMBAY No. 1.

The Custodian of Evacuee Property,

Bombay.

The Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar was test audited from the 24th Nov. 53 to the 27th Nov. 53. The cash with the Deputy Custodian was nil on 24th Nov. 53.

Previous Audit

2. (i) Item 3 of the audit note for the half year ended 30-9-1950.

Recoveries amounting to Rs. 573-12-6 referred to in para 3(i) of the audit report for the half year ended 31-3-52 may please be effected early.

(ii) Para 6 of the audit report for the period ended 30- 9-1951:-

Adjustment of the amount drawn on abstract bills by debit to P.D.Account and credit to '57-Misc.' is awaited.

(iii) Para 4(b) of the audit report for the period ended 31-3-52:-

Incomplete state of movable property register in Gadag Taluka:- Investigaton as suggested in para 4(d) of the audit report for the period ended 30-9-1952 may please be carried out early to ascertain the correct position and to complete the Register.

(iv) Para 6(a) ibid:- (Arrears of rent of Hubli taluka.) Recovery of the balance of rent of Rs. 22/- from Shri B.M.Bindra may please be expedited.

(v) Para 7(1)(c) (ibid):- Debts due to 14 pathans Hubli:-

Final action in the matter is awaited.

(vi) Para 4(d) of the audit report for the period ended 30-9-52 and para 3(9) of the report for the period ended 31-3-53.

(a) Acknowledgements of the parties for the payment of Rs.9635-10-0 are awaited.

(b) Explanation for the failure to include the cash balance of Rs. 2155- 6-6 on 24-9-49 and Rs. 2940-13-0 on 25-10-49 in the Panchanamas is awaited.

(c) Disposal of the cash balance of Rs. 638-15-0 is awaited

(vii) Para 6 of the A.R. for the period ended 31-3-53:-

1. Sub paras (a)(b)(c)(e)(ii):- Reply to these paras is still awaited.

2. Sub paras (d)(g)(h):- Further report may please be expedited.

(3) Sub para (e)(i):- The reconciliation of the difference of Rs.55/- will be verified during next audit. Recovery of the arrears may please be expedited.

(4) Sub para (f):- (Loans recoverable Rs.2115/-):- Recovery of Rs. 40/- will be verified in next audit. Recovery of balance may please be expedited.

(5) Sub Para (i):- Reply to this will be verified during next audit.

Current Audit

3. Gadag Taluka.

(a) Two vacant plots belonging to Evacuee Shri Abba Tayab Musa:-

Though this property was taken possession of in Sep. 49 no recovery of rent has been effected so far. On going through the records it was noticed that the Deputy Custodian in his letter No. EVC dt. 1/5-6-53 reported to the Custodian that the property is uneconomical and solicite orders for the disposal of the property. Custodian's orders are awaited.

(b) From the instances given below it will be seen that the recoveries have not been entered in the cash book a and when effected.

Dt. of recovery.	Dt. of entry in the Dist. Cash book.	Dt. of entry in tal. cash book.	Amt recovered.
			Rs.
11- 5-52	15- 8-53	not taken.	55-0-0
21- 4-50	25- 7-53	27- 7-53	105- 7-6
"	"	"	207- 9-6
8-7-50	"	"	96- 4-0
31-5-52	25- 8-53	8- 6-53	252- 8-3
18-5-51	25- 8-53	"	73- 5-0
4-7-52	15-8-53	not taken	15-7-0
28-7-50	25- 8-53	8-6-53	403- 2-0
13-10 49	"	not taken	4- 0-0
26/23-1-49	"	26-10-53	6- 7-0

The circumstances under which these recoveries could not be accounted for in cash book as and when effected may please be stated and it may please be noted that recoveries effected should be immediately entered in the cash book.

(c) In the Gadag taluka separate cash book is maintained for each property. In this connection it may please be noted that one cash book should be maintained for the transactions in respect of all the properties in the taluka.

(d) An amount of Rs.89-1-9 credited to treasury on 28-3-53 has been taken to Dist. cash book on 28-3-53 while in taluka cash book it is taken on 26-11-53. The circumstances in which it was not possible to enter this item in the taluka cash book from 28-3-53 to 26-11-53 may kindly be stated.

4. Kundgol Taluka:-

From the Dy. Custodian's notification No.ADM.553 of 23-2-50 it was noticed that the Movable property of the Evacuee Shri Dawood Musa taken possession of by the Mahalkary of Kundgal on 3-3-50 included 548 filled tins of kerosene. But from the ledger (No.15) maintained in the District Office it was seen that the sale proceeds of only 537 filled tins of kerosene have been accounted for. On going through the records it was noticed that one Shri Saibannavar to whom the entire stock was entrusted made a report to the Collector on 17-7-50 that 11 filled tins of kerosene were found completely empty. The Sub.Divisional Magistrate also reported in his letter No. ADM. dt.7-8-50 that 11 filled tins had completely leaked out. The Collector's orders regarding the action to be taken in respect of these leaked tins of kerosene are awaited. It is requested that the value of 11 filled tins of kerosene may please be recovered from the persons responsible for the safe Custody of the kerosene.

5. Nargund Taluka:-

(a)It was seen from the cash book that a sum of Rs. 12/-was received from Shri Modinsab Tabbalji tenant of S Nos.11/2 towards ½ share of the property of Evacuee, Shri Mohammad Usman Husen Miya Killedar, are credited in the treasury on 24-4-53. No official receipt has been passed for this amount. It may please be noted that for all the amounts received official receipts should be passed. (Vide Rule 25(3) of Administration of Evac. Property Rules, 1950(Central) in this connection).

(b) Receipt No. 12 which was not available for audit, may please be traced and produced at the time of next audit. Credit for the same may also be pointed out.

6. Hubli Taluka:-

(a) From the following instances it will be seen that the amounts recovered are not entered in the Dist. cash book, on the same day on which they are credited into the treasury.

Chalam No. and Date.	Amount.	Name of Sub. treasury.	Date. of credit in Dist. cash book.
No. 4 of 16-5-53	30/-	Hubli Try.	22- 5-53.
No.13 of 1- 6-53	8/-	"	5- 6-53.
No. 10 of 2-7-53	24-10-0) 12- 0-0)	"	17- 7-53.

It is suggested that the entries in the District cash book may be made on the same date on which the amounts are credited into the treasury to facilitate reconciliation with treasury pass book.

(b) An amount of Rs. 1500/. is due from Allabux Dadabhai Belgav to the Evacuee Shri Haji Abdul Latif. Early action may be taken to recover the dues as no amount has been recovered uptill now.

(c) In the following cases recoveries noted in cash book and ledger maintained in Dist. Office have

been noted in the respective registers maintained in talukaoffice.

Dt. of credit.	Amount. Rs.
8- 5-53	50- 0-0
15-4-53	43-14-0
8- 4-53	50- 0-0
15- 4-53	200- 0-0
16- 9-53	80-1-6
15-4-53	50- 0-0
18- 9-53	42-11-3

7. District Office:-

(a) During the period from 1-4-53 to 30-9-53 the Custodian's fees on the realisations made as shown in the list enclosed are not debited.Early action may kindly be taken to debit the Custodian's fees.

(b) On 24-10-53 on which date a reconciliation statement has been prepared there is a closing balance of Rs. 126488-3-5 in the cash book whereas the balance as per treasury pass book is Rs. 19670-12-1. The difference has been reconciledas shown below:-

Cash book		Pass Book.	
Closing balance.	126488- 3-5		19,670-12-1
		Add. Transferred to D.A.G(F&R)but debited to cash Book.	117317-11-10
Less expenditure of Shirhatti tal. (Cus. fees not debited to cash book but debited to pass nook)	80-10-0	Add.Item taken to other heads of account	1236 -11-3
			138225- 3-2
	1,26,407- 9-5	Less. amt. drawn on abstract bill not debited to P.L.A.	11620-13-9
		Wrongly credited to P .L.A.	196-12-0
			11817- 9-9
			1,26,407- 9-5.

Early action may kindly be taken to debit to cash book the amounts transferred to D.A G.(F & R) and to get the sanction of the Accountant General for the adjustments of the amounts wrongly accounted for by the treasury.

7. (c) It will be seen from the following payments of Custodian fees

Sr.No.	Amt.	Ch.No.& Dt.	In whose name.
1.	3-8-11	829407 31-7-53	Mamlatdar Haveri.
2.	9- 9-1	829406 4-7-53	Mahalkari Navalgund.

In this connection it mayplease be noted in future that the Custodian's fees for the different

talukas should be worked out centrally at the Head Quarters and one cheque for the total amount of the Custodian's fees in the District should be drawn in favour of the Deputy Custodian and debited to Personal Deposit Account.

8. Income and expenditure statement for the period from 1-4-53 to 30-9-53 is enclosed.

9. Early action may please be taken to set right the defects pointed above.

Sd/-
Asstt. Examiner, Outside Audit,

No.OA/EVAC/ 1494 dt-21/12/53

Copy forwarded to:-

i) The Secretary to the Govt. of Bombay, Rehabilitation Deptt. Bombay.

ii) The Secretary to the Govt. of Bombay, Finance Department, Bombay.

iii) The Dy.Custodian of Evacuee Property, Dharwar.

iv) The Custodian General of Evacuee Property, New Delhi.

v) The Asstt.Accountant General, D.A 17 Sec. A. G.'s Office, Bombay.

A Ramachandran
Asstt. Examiner Outside Audit,

ks.14.12.

REHABILITATION DEPARTMENT
File No. DRE 9053
S. No. 50614
Date 22 DEC 1953

Statement referred to in para 7(a).

Name of the Evacuee	Realisation made from 1-4-53 to 30-9-53.	Custodian's fees charged.
1. Aminuddin Bombay wala Hubli	142-8-0	Nil
2. Haji Suleman Haji Kasam Nargund.	31-10-0 Cus.'s fees have been charged only on Rs. 4/- recovered in April 53 but not included in Rs. 31-10-0	"
3. Abba Tayab Gadag.	579- 5-6	"
4. Barankha Pathan	30-12-0	"
5. Bajmahmad Khan Pathan Hublia	92-12-0	"
6. Dawood Musa Kasam Hubli	1052-14-0	"
7. Dawood Musa Kasan Gadag.	7196-10-9	"
8. Gulam Rasulkhan Hubli	18-10-0	"
9. H.A.Latif	1111-10-0	"
10. Jarathkhan Pathan Hublia	1-11-0	"
11 Sayed Ismailkhan Pathan Hubli	3-15-0	"
12. Sayed Mirakhan Pathan Hubli	50-5-0	"
13. Yusuf Yakub Hubli.	40- 4-6	"

Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Dharwar

Income and Expenditure Account for the half year ending 30-9-1953.

Receipts.	Amount. Rs.	Expenditure.	Amount Rs.
By receipts of rent of houses and shops.	1299- 8-0	To Custodian fees.	13- 2-0
Rural rent of lands and houses	115- 9-0	To pay of clerk.	82- 8-0
Sale proceeds of movable property	40-4-6	To payment of rent.	42- 5-0
By dividend	15-10-0	To Law charges.	55-14-0
By debts and other misc. dues.	9139-11-6	Excess of receipts over expenditure	10400- 4-9
		To refund gesces recovery	16-9-3
	10610-11-0		10610-11-0

Sd/-

For Collector, Dharwar.

ks.14.12.

.15.

URGENT.

No.CEP/Audit/16-IX/52
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor),
Mahatma Gandhi Road, Bombay-1,

Dated the 15th Jan, 1953

REHABILITATION DEPARTMENT
File No. R 55
S. No. 2442 To
Date 16 JAN 1953

The Collector and Deputy Custodian
of Evacuee Property,
Dharwar

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the period ending 30-IX- 1953

Your attention is invited to the audit Report No.OA/Enac/1575 dated 12-1-53 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (3 copies) within seven days of the receipt of this letter in the form given below. One copy of your reply may please be endorsed to the Examiner Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1.	2.	3.	4.	5.	6.

Bawanjee 15.1.53
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments for information to:-

1. The Custodian General of Evacuee Property, "P" Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property Dharwar.

2. Secretary to the Government of Bombay, Rehabilitation Department.

3. Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay-1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Dharwar.

4. Accountant General, Bombay.

S.26/12/52.

No.CEP/AUDIT/16/IX-53.

Office of the Custodian of Evacuee Property
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.1,

Dated the 10-6- 1954.

To

The Examiner, Outside Audit Department,
Universal Assurance Building, 4th Floor
Sir, P.M.Road, Bombay-1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Dharwar, for the period ending 30-IX-53.

Ref: Your letter No.OA/Evac/10403 dated 21-12-53 forwarding the above audit report and Deputy Custodian of Evacuee Property, Dharwar, letter No. EVA5R dated 25-8-54 furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed.

The Deputy Custodian of Evacuee Property, Dharwar is also being asked to take immediate action on these remarks and intimate further compliance under advice to you.

Accounts Officer
Custodian of Evacuee Property,
B O M B A Y.

19/6/54.

Encl:-A.A.Report.

Copy forwarded with compliments to :-

REHABILITATION DEPARTMENT
File No. ARE 1053
S. No. 23632 1.
Date 22 JUN 1954 2.

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

2. The Deputy Custodian of Evacuee Property, Dharwar with reference to his No. EVA5R dated 25-8-54. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay.

Encl:-A.A.Report.

RHD b.

for information.

SS.25.5.54.

Supdt 'B' Br.

S.No.	Objection raised	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Comptroller General.	Remarks of the Audit office.
1	2	3	4	5	6

PREVIOUS AUDIT.

1 Para 2(1): Item 3 of the audit note for the half year ended 30/9/50.

Recoveries amounting to Rs.673-12-6 referred to in para 3(1) of the audit report for the half year ended 31/3/1953 may please be effected early.

It is reported by the Asstt. Custodian Evacuee Cadag that the amounts due for recovery from the 7 persons have been recovered during the year 1949 and there is a entry to that effect in the Rajaral bird of the Evacuee. The bird will be produced at the time of next audit.

Compliance may be deferred till the next audit.

2 Para 2(ii)Para 5 of the audit report for the period ended 30/9/1951.
Adjustment of the amount drawn on contract bills by debit to P.D.account and credit to '07 Misc. is awaited.

The sanction of the Accountant General Bombay is still awaited and he has been requested to accord/ early sanction under this office No.EVC/PRB of 12/1/54.

Sanction of Accountant General, Bombay. may be awaited.

3 (iii) Para 4(b) of the audit report for the period ended 31/3/1952

Incomplete state of movable property register in Cadet talukas

Investigation as suggested in para 4(d) of the audit report for the period ended 30/9/50 may please be carried out early to ascertain the correct position and to complete the Register.

The movable property register is being written in light of the present remarks and will be produced at the time of the next audit.

This may be verified at the time of next audit.

page...2

4. Iv)Para C(4)Middt-Arrears of Rent of Dhuli taluka . Recovery of the balance of rent of Rs. 22/- from Shri B.H.Bindra may plea be enquired.

In the balance of rent of Rs.22 from Shri B.H.Bindra has been recovered and credited to P.D. account on 8/1/1954.

This may be verified during the next audit

5. (v) Para 7(1)(c)&1D) Debts due t 14 pathans Dhuli:- Final action in the matter is awaited.

The cases pending before the Civil Judge Dhuli in respect of 14 pathans have not yet been disposed of by him. On disposal of all the cases, result of the same will be reported.

The Deputy Custodian of Evacuee Property is being instructed to move the Court for early disposal of the cases.

6 . Para 2(vi) para 4(d) of the audi report for the period ended 30/9/52 and para 2(D) of the report for the period ended 2/3/53 a) Acknowledgements of the portion for the payment of Rs. 9633-10-0 are awaited.

27/9/52 Shri Abyd M Behor- Rs.250/- . It is found that the amount has been paid and his signature has been taken in Rajmal. 4-10-52 Indo-Burma Petrol Co. Rs. 5000/-. 19-10-52 Indo Burma Petrol Co. Rs.3000/-

The acknowledgement for credit of the above two items has been obtained from the manager Agent Imperial Bank

This may be verified in the next audit.

10-10-52 Rajaram Laxman Belekar Rs. 60/- . The signature of Shri Rajaram is traced at page 231 of Rajmal of Dhamaon.

19-10-52 Salary for Rs. 1223/-. An acknowledgement has been obtained from the collector office

20-10-52 Dagu Rajaram upto Rs 100/- An acknowledgement has been obtained from the Canara Bank Kalyan

23-10-52 Rs. 1000/- Haji Ibrahim. Shri A Haji Ibrahim who was the manager and relative of Evacuee Dy Hoosa has taken this amount while migration to Pakistan.

		Hence it is not possible to obtain the acknowledgement from him.	In the circumstances stated by him, the Dy.Custodian of of Evacuee Property's explanation may be accepted.
7	(b) Explanation for the failure to include the cash balance of Rs. 2155-5-6 on 24-9-~~5~~ 49 and Rs. 2940-13-0 on 25-10-49 in the panchanama is awaited.	The Police Patil who drew up the Panchanama states that only the movable property was attached and not cash balance. The shop was allowed to run by the staff of Evacuee after symbolic possession was taken by the Mamlatdar. As such the amount was not attached. Since day today transactions are accounted in the Rojamel of the Evacuee, it seems that the amount has not been mentioned in the panch-yardast.	
8	(c) Disposal of the cash balance of Rs. 638-15-0 is awaited.	The Asst.Custodian of Evacuee Property Gadag reports that the balance amount of Rs. 638-15-0 was utilised towards the firm expenses as the business firm was continued further. The receipts and expenditure are recorded in the Rojamel of the Evacuee.	This may be verified during the next audit.
9	(viii) Para 6 of the A.R.for the period ended 31/3/53:- I Sub-paras (a)(b):v)(a(ii) Repl to these paras is still awaited.	(a) ~~Ex~~ Excess payment of Custodians fees:- The calculations of the Custodians fees are being worked out from the beginning and the same will be intimated in due course.	The Deputy Custodian of Evacuee Property's further report may be awaited.
		(b) Custodians fee recoverable from gross realisation(Rs. 2899-5-0): The sanction of the Accountant General is still awaited.	-do-
		(c) Amount from the safe of Abba Tayab alleged to be kept these by Shri Jagadish Seth:	-do-
		The enquiry has not been completed by the Asst.Custodian Gadag who has been expedited to complete the same an to report compliance.	

		(d) National Savings Certificates : It is communicated by the Head post Master Dharwar that the matter is still under consideration of the Director General of Post and telegraph New Delhi.	The Deputy Custodian of Evacuee Property's farther report may be awaited.
		(e) Sundry debtors (i) Hubli Rs.3865-8-0 Out of the dues an amount of Rs. 410-8-0 has been recovered and the remaining dues of Rs. 3455/- will be recovered within 3 ~~x~~ months.	- do -
		(ii) Gadag Abba Tayab Rs. [illegible] Dawood Musa Rs. 2420-14-6 The concerned Mamlatdars ~~x~~ have been asked to recover the dues at an early ~~xxx~~ date.	- do -
10	2 Sub-paras (d)(g)(h): Further report may please be expedited.	Para (d): Please vide my remarks above. (g) Bank shares of Rs. 350/-. An amount of Rs. 5/- has been recovered as ~~dividend~~ dividend on bank shares from the P.D.account on 16/10/53. No dividend is now due for recovery.	This may be verified in the next audit.
		(h) Cash at Treasury:- Compliance report has already been submitted under this office No.EVCSR of 30/9/53. The sanction of the Accountant General to the correctio Memos. proposed by the Treasury Officer Dharwar is not yet received.	Accountant General, Bombay, may be requested to issue sanction to the correction memos proposed by the Treasury Officer, Dharwar.
11	(3)Sub-para (e)(i):-The ~~xxxxxx~~ reconciliation of the difference of Rs. 55/- will be verified during the next audit. Recovery of the arrears may please be expedited.	The Mamlatdar of Hubli has been expedited to recover the dues at an early date.	The Deputy Custodian of Evacuee Property's further report may be awaited.
12	(4) Sub-para (f)-(Loans recoverable Rs. 2115/-).	-do-	

	Recovery of Rs. 40/- will be verified in next audit. Recovery of balance may please be expedited.		
	(b) Movable property (Ranebennur 92-8-0) Disposal of this is awaited.	The movable property at Ranebennur has been disposed of by public auction and the sale proceeds have been credited into Treasury on 21-12-1953.	This may be verified in the next audit.
13	8) Sub-para (1) Reply to this will be verified during the next audit.	No report is called for.	No remarks.
		CURRENT AUDIT.	
14	Para 3: Gadag taluka (a) Two vacant pl belonging to Evacuee Shri Abba Tayab Casam Musa.	Orders of the Custodian of Evacuee Property are still awaited.	Orders regarding sale of uneconomic properties are awaited from Government Bombay.
	(b) From the instances given below it will be seen that the recoveries have not been entered in the cash book as and when effected.	The credits in the P.D.account during the years 49, 50, 51 and 52 amounting to Rs. 1219-2-3 were not accounted in the dept. accounts because of non-receipt of relevent chalans from Talukas. This was noticed during the reconciliation of the Treasury figures and Dept. figures. Instead of carrying over these items from month to month they were incorporated during the months of July and August 1953. This fact has been reported to the Accounts officers, C.S.P. Bombay under this office even No. EVCSR of 4/7/53. In future the recoveries will be entered immediately in the cash book.	
	Date of recovery. Amount recovered 13/6/52 55-0-0 21-4-50 105-7-6 and 8 others as in the audit Memo.		
	The circumstances under which these recoveries could not be accounted for in the cash book as and when effected may please be stated and it may please be noted that recoveries uneffected should be immediately entered in the cash book.		
	(c) In the Gadag taluka separate cash book is maintained for each property In this connection it may please be noted that one cash book should be maintained for the transactions in respect of all the properties in the taluka.	A separate cash book has since been maintained for transaction in respect of all the properties in Gadag taluka and the same will be produced at the time of next audit.	This may be verified in the next audit.

Para 3 contained [illegible] Rs. 89-1-9 credited to Treasury on 28/3/53 has been taken to Dist. cash book on 28/3/1953. The circumstances in which it was not possible to enter this item in th taluka cash book from 28/3/53 to 28/11/1953 may kindly be stated.	An amount of Rs. 89-1-9 being the dues of Evacuee Abba Tayab of Gadag was recovered and credited at Ron Sub-Treasury by the Mamlatdar Ron. As the credit was not intimated to the Mamlatdar Gadag by the Mamlatdar Ron the credit could not be taken to the cash book by the Mamlatdar Gadag. The Mamlatdars have been instructed to intimate the credits to the concerned Mamlatdars in future.	The Deputy Custodian of Evacuee Property's explanation may be accepted.
Para 4:- Kundgol mahalk- from the Dy. Custodians notification No. ADH 553 of 23/2/50 it was noticed that the movable property of the Evacuee Shri Dawood Moosa taken possession of by the mahalkary of Kundgol on 3/3/50 included 548 filled tins of Kerosine. But from the ledger(No.15) maintained in the Dist.office it was seen that the sale proceeds of only 537 filled tins of kerosine have bee accounted for. On going through the records it was noticed that one Shr Saibannavar to whom the entire stock was entrusted made a report t the Collector on 17/7/1950 that 11 filled tins of kerosene were found completely empty. The S.D.M.also reported in his letter No. ADH of 7/8/50 that 11 filled tins had completely leaked out. The Collectors orders regarding the action to be taken in respect of thes leaked tins of kerosene are awaited. It is requested that the value of 11 filled tins of kerosene may please be recovered from the persons responsible for the saf custody of the kerosene.	The S.D.M.F.C.Savanur Dn., Savanur who personally verified the stock in the Godown of Shri Saibannawar admits the fact that the empty tins were rusto as they were stored on earth. Since the stock was lying on earth for 6 months in his godown there is every likelyhood of leakage due to rust. Shr Saibannawar also states that he is not responsible for the kmmg leakage and as such the amount should not be recovered from him. I therefore agree with the report of the S.D.M.Savanur Division Savanur, and request that the audit objection may be waved of.	The Deputy Custodian of Evacuee Property is being requested to forward a report in detail, with case papers. Further action will be report later.

16	Para 5 Nargund mahal: (a) It was seen from the cash book that a sum of Rs. 12/- was received from Shri Modinasab Tabbalji tenant of S.Nos. 11/2 towards ¼ share of the property of Evacuee Shri Mohomad Usman Hasenmiya Killedar and credited in the treasury on 24/4/1953. No official receipt has been passed for this amount. It may please be noted that for all the amounts received official receipts should be passed(vide rule 25(2) of Adm. of Evacuee Property Rules) 1950(Central) in this connection).	The instructions issued are duly noted by the Mahalkary Nargund for future guidance.	This may be verified during the next audit
	Para 5(b) Receipt No.12 which was not available for an audit may pleasexx be traced and produced at the time of next audit. Credits for the same ~~xxx~~ may also be pointed out.	The Mahalkary Nargund reports that receipt No. 12 was not issued by the ~~xxxx~~ office as the amount of Rs. 12-0-0 was recovered by the C.I.Nargund who passed a hand-receipt. This hand receipt was treated as receipt No. 12. The amount of Rs. 12-0-0 recovered by the C.I.Nargund hasbeen credited into the Sub-Treasury on 24/4/1953.	- do -
17	Para 6 Hubli taluka: a) From the following instances it will be seen that the amounts recovered are not entered in the Mist. Cash book, on the same day on which they are credited into the treasury.		

Chalan No. and date	Amount	Treasury	Date of credit.
No.4 of ~~16/5/63~~ 16/5/63	30/-	Hubli try.	22-5-63
No. 13 of 1/6/53.	8/-	"	5-6-63
No. 10 of 2/7/53	24-0-0 12-0-0	"	17-7-53

	The instructions issued are noted for future guidance.	- do -

It is suggested that the notices in the dist.cash book may be made on the same date on which the amounts are credited n the treasury to facilitate reconciliation with treasury pass book.

(b) An amount of Rs. 1500/- is due from Allabax Dadabhai Belgav to the Evacuee Shri Hajji Abdul Latiff. Early action may be take to recover the dues as no amount has been recovered uptil now.

Proceedings to recover the dues by sale of immovable property of the defaulter is in progress. On recovery of the dues it will be communicated to you

further report from the the Deputy Custodian of Evacuee Property, may be awaited.

(c) In the following cases recoveries noted in the cash book and ledger maintained in Dist. office have not been noted in the respective register maintained in taluka office.

Since the amounts were credited at Dharwar treasury the credits were not taken by the Mamlatdar Hubli. The amounts have been taken to the ledger of concerned Evacuees on 25/11/1953 and will be shown at the time of next audit.

This may be verified during the next audit.

Date of credit	Amount
18-5-53	50-0-0
15-4-53	43-14-0
8-4-53	80-0-0
15-4-53	200-0-0
16-4-53	80-1-6
15-4-53	60-0-0
18-9-53	42-11-[illegible]

Para 7 : District Office.

(a) During the period from 1/4/53 to 30/9/53 the Custodians' fees on the realisations made as shown in the list enclosed are not debited. Early action may kindly be taken to debit the Custodians fees.

The Custodians fees due to Govt. has been worked out and credited to XLVI Misc. on 2/12/1953 and 7/12/1953.

(b) On 24-10-53 on which date a reconciliation statement has been prepared there is a closing balance of Rs. 126486 -3-5 in the cash book where as the balance as per treasury pass book is Rs. 19670-12-1. The difference has been reconciled as shown below:

The amounts transferred to DAG(R&R) has now not been debited to cash book, but the same is shown in a reconciliation statement recorded on the cash book at the end of every month as instructed by the Custodian of Evacuee Property, Bombay under his No. CEP/CR/191-B/6 of 29-7-

Cash book / Pass book		
Early action may kindly be ~~taken~~ taken to debit to cash book the amounts transferred to D.A.G.(R&R) and to get the sanction of the A.G. for the adjustment of the amounts wrongly accounted for by the Treasury.	The Accountant General Bombay has been last reminded to accord sanction to the correction memos proposed by the Treasury Officer Dharwar under this office No.EVC/PRB of 12/1/54.	Accountant General,Bombay, may be ~~x~~ requested to accord sanction early.
(c) It will be seen from the following ayments of Custodian Fees that separat. cheques were issued on the Sub-treasuries in favour of Mamlatdars ~~&~~ concerned for the payment.	Custodians fees for the different talukas has been worked out centrally at the Headquarter and only one cheque for the total amount is drawn every month as instructed.	This may be verified during the next audit.

S.No.	Amount.	Ch.No. & Date.	In whose name.
1	3-8-11	829607/31-7-53	Mamlatdar Haveri.
2.	9-9-1	829406/ 4-7-53	Mahalkary Nargund.

In this connection it may please be noted in future that the custodians fees or the different talukas should be worked out centrally at the headquarter and one cheque for the total ~~xx~~ amount of the Custodians fees in the Dist.should be drawn in favour of the Deputy Custodian and debited to the P.D.Account.

Para 8: Income and expenditure statement for the period from 1/4/53 to 30/9/1953 is enclosed.	No action is called for.	
Para 9: Early action may please be taken to set right the defects pointed above.	Out or 20 audit objections, 13 points have already been settled and in the remaining 7 points reports from some of the officers are awaited. They will also be settled as early as possible.	The Dy.Custodian of Evacuee Property is being requested to look personally in the matter and settle the objections early.

Collector of Dharwar.

mps 15/6/ Accounts Officer, (C.E.P.B'bay)

URGENT.

NO.CEP/AUDIT/16/IX-53.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay (I),
Dated the 30-12-53

REHABILITATION DEPARTMENT
File No. ARF 9053
S. No. 51499.
Date 30 DEC 1953

The Collector and Deputy Custodian
of Evacuee Property,
Dharwar.

Subject : Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the period ending 30-IX-53

Your attention is invited to the audit report No.OA/Evac./10403 dated 21/12/53 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (5 copies) within seven days of the receipt of this letter in the from given below. One copy of your reply may please be endorsed to the Examiner, Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1	2	3	4	5	6

for Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, "P" Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property, Dharwar.
2. Secretary to the Government of Bombay, Rehabilitation Department, Bombay, for information.
3. Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay No.1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Dharwar.
4. The Accountant General, Bombay, for information.

'MDS' 15/12/'53.

4 files BMF 24/12

VERY URGENT.

31

LETTER.

To The C.E.P. B'bay

No. ARE.9053/56614-D

Secretariat (Annexe), Fort,
Bombay, 6 JAN 1954 Dec. 1953.

Subject:- Audit report on the P.D.A of the Dy. C.E.P. Dharwar for the Half year ended 30-9-1953

Reference Audit Report No. OA/EVAC/10404. dt the 24st Dec. 1953 from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report, specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding on account of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

O/C

6/1

ISSUED
6 JAN 1954

(J.C.FERNANDEZ).
Assistant Secretary to the Government of Bombay,
Rehabilitation Department.

BMF 24/12.

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department, with reference to his audit report referred to above

The Collr & Dy. C.E.P. Dharwar, for necessary action & to re send his replies to the audit report. through the C.E.P. B'bay

16.11.

The f.D.

Reminder II.

REHABILITATION DEPARTMENT
File No. ARE 9054
S. No. 9210
Date 9 MAR 1954 D

No.CEP/Audit/16/IX-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PRO.
Mercantile Bank Building, Fourth F
Mahatma Gandhi Road, Fort, Bombay

Dated the 9th March, 1954.

To
The Collector & Deputy Custodian of Evacuee
Property, Dharwar.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of E.P., Dharwar, for the half year ended 30-9-53.

Ref: Examiner, OAD., Bombay, No.OA/Evac/10403, dated 21.12.53, forwarding the above audit report.

- - - -

Please refer to this office reminder of even number dated 30.12.53, and Government of Bombay, R.H.D.No.ARE.9053/50614-D, dated 6-1-54, on the above subject.

2. Your replies to the Audit Report have not yet been received even though over two months have passed since the receipt of the audit report.

3. As it is very important to set right the irregularities pointed out by audit without any delay you are requested to look into the matter immediately and forward the compliance report very early.

Bavaja 9.3.54
Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-
1. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
2. The Examiner, Outside Audit Department, Bombay.
3. The Inspecting Officer(Accounts), Office of the Custodian General of Evacuee Property, New Delhi.

No.CEP/AUDIT/16/IX-53.

OF THE
CUSTODIAN OF EVACUEE PROPERTY
Mer[illegible], Fo[illegible]
Mahatma Gandhi Road, Fort, Bom[illegible].
Dated the 2nd November,1954.

The Examiner,Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar,for the period ending 30/IX/53.

Ref: Your letter No.OA/CUST/5167,dated 30-7-1954.

Enclosed please find a copy of Deputy Custodian of Evacuee Property,Dharwar's letter No.EVC.,dated 30/9/54. The following further remarks are offered :

Para 2(ii) & Para 6 of the Audit Report for 30-9-51:

Sanction of the Accountant General,Bombay,is awaited. In this connection please refer to this office letter of even number dated 5/8/54, addressed to the Accountant General,Bombay, and copy endorsed to you. Accountant General,Bombay, may please be requested to accord early sanction to this as the item is very old.

Para 2(v) Para 7(i)(c) of Audit Report for 31-3-1952 :

Compliance reported by the Deputy Custodian of Evacuee Property, Dharwar, may please be verified in the next audit. The Deputy Custodian of Evacuee Property,Dharwar, is being asked to report immediately when the remaining cases are decided by the Court.

Para 2(vi) - Para 4(d) of the Audit Report for 30-9-52 and Para 3(9) of the Audit Report for 31-3-53.

The Deputy Custodian of Evacuee Property,Dharwar's report regarding the advance of Rs.1,000/-/- paid to Shri Haji Ibrahim is awaited and he is being asked to send his reply immediately.

Para 2(vii) - Para 6 of the Audit Report for 31-3-1953 :

Sub-para (a) : Sanction of the Accountant General, Bombay, in respect of refund of excess Custodian Fees is still awaited. Accountant General,Bombay, may please be requested to authorise in Deputy Custodian of Evacuee Property,Dharwar, the refund of excess Custodian Fees early.

Sub-para (b) : The Accountant General,Bombay,has been requested under this office letter No.CEP/CIR/33-A/C. Audit/16/IX-52, dated 14/4/54, to authorise the Deputy Custodian of Evacuee Property, Dharwar, the refund of excess Custodian Fees paid during the year 1951-52(for the period from 1-4-1952 to October,1952). The sanction of the Accountant General,Bombay, is still awaited and he may please be requested to refund the amount early to settle this audit item.

Sub-Para (c) : This may be verified in the next audit

Sub-para (e)(i)&(ii): The Deputy Custodian of Evacuee Property,Dharwar, is being asked to state the exact amounts due in respect of Sundry Debtors of Hubli and Gadag Talukas and intimate the steps taken in respect of recovery thereof. His report may be awaited.

Sub-para (d) : The Deputy Custodian of Evacuee Property,Dharwar, is being asked to intimate to this office the reference number and date of the last correspondence made by him to the postal authorities and also send a detaile report so as to enable this office to pursue the matter. His report may be awaited.

Sub-para (f) : The amount recovered may please be verified during the next audit. The Deputy Custodian of Evacuee Property,Dharwar, is being asked to recover, the remaining balance early and report compliance. His report may be awaited.

Sub-para (h) : Sanction to the correction memo is awaited. The Accountant General,Bombay, may please be requested to accord early sanction to settle this item.

Current Audit.

Para 3(a) : Orders of the Government of India regarding sale of uneconomic evacuee properties are still awaited.

Para 4 : The Deputy Custodian of Evacuee Property, Dharwar, has not forwarded his report as yet. He is being asked to sent the same immediately. Further report may be awaited.

Para 6(b) : The Deputy Custodian ofE.P.,Dharwar,is being asked to state whether the amount of Rs.1,500/-/- has been recovered by sale of immovable property of the defaulter Shri Allabux Dadabhai Belgav. His report may be awaited.

Para 7(b) : Sanction of the Accountant General,Bombay. may be awaited.

Sd/-(V.B.PARANJPE),
Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy together with a copy of Deputy Custodian of Evacuee Property, Dharwar's letter under reply,forwarded with compliments to :-

1. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
2. The Collector & Deputy Custodian of Evacuee Property, Dharwar, with reference to his No.EVC., dated 30/9/54. He is requested to send his furth report on the remarks offered above immediately.

REHABILITATION DEPARTMENT
File No. ARE90
Dy. No. 42494
Dated -4 NOV 1954

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-Copy.

RHD
for info. & await.

Copy.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Dharwar for the period ending 30/9/5

No.EVC. Office of the Collector,
Dharwar, September, 30/1954.

To

The Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Ref: Your No.CEP/Audit/16/16/IX-53, dated 19-6-1954.

My further compliance report in respect of your remarks is as shown below :

Para 2(v): Para 7(1)(c) Debts due to 14 Pathans of Hubli.

Out of 19 decree cases 7 decrees have been disposed of and the remaining cases are fised for hearing during the current and the next month.

Para 12(vii): Para 6 of the A.R.for the period ended 31-3-195

(b) Custodian's fee recoverable from gross realisations (Rs.2,899-5-0). The sanction of the Accountant General, Bombay, is awaited.

(c) Amount from the safe of Abba Tayab alleged to be kept, thereby Shri Jagdish Sheth - The claim of Shri Jagdish Sheth has been rejected by the Assistant Custodian of Gadag on 9/6/1954.

(d) National Savings Certificates

Final reply from the Director General of Post and Telegraph New Delhi is awaited.

(e) Sundry debtors ¾ (i) and (ii) : The Mamlatdars of Hubli and Gadag have been expedited to recover the dues early.

Para 2(vii)(2) (h) Cash at Treasury :

The Accountant General, Bombay, has been requested by the Treasury Officer, Dharwar to accord early sanction for the correction memos.

Para 2(vii)(4): Sub-paras (f) Loans recovable Rs.2,115/- Out of the loans reoverable of Rs.2,115/- Rs.360/- has been recovered. The remaining amount of Rs.1,775/- will be recovered early.

Current.

Para 5 - Para-4 Kundgol Mahala Paras of the case alongwith a report willbe forwarded early.

Sd/- x x

For Collector of Dharwar.

EXPRESS REMINDER

135

REHABILITATION DEPARTMENT
File No. ARE 90 53
Date 3 JUN 1955
Diary No. 22397 D

No.CEP/Audit/16/IX-53.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay (I),
Dated the 2nd June, 1955.

The Collector and Deputy Custodian
of Evacuee Property,
D h a r w a r.

Subject : Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the period ending 30th September, 1953.

Reference : This office letter of even number dated the 19th April, 1955.

Your final report and recommendations regarding the leakage of 11 tins of Kerosene Oil in is still awaited. The audit objection on this account is outstanding for a long time and you are requested to look into the matter personally and forward the necessary report early.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to the Joint Secretary to the Government of Bombay, Development Department (Backward Classes, Rehabilitation and Housing), Bombay, for information.

RHBC Deptt
D'Bay

For information.